



SINGLE/MARRIED WITH ONE INCOME — SHORT FORM

MISSOURI INDIVIDUAL INCOME TAX RETURN

1998
FORM MO-1040A

YOUR LAST NAME		FIRST NAME		MIDDLE INITIAL	YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	YOUR SPOUSE'S SOCIAL SECURITY NUMBER	
PRESENT ADDRESS (INCLUDE APT. NO. OR RURAL ROUTE)					COUNTY OF RESIDENCE	SCHOOL DISTRICT NO. (SEE PAGE 14)
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE						
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOU AND YOUR SPOUSE						
AGE 65 OR OVER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		B NON-OBLIGATED SPOUSE C <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE



INCOME	1. What did you report as your total income on your 1998 federal return? D	1		00
	2. Subtract any state income tax refund included in your 1998 federal income. E	2	—	00
	3. TOTAL MISSOURI INCOME. Subtract Line 2 from Line 1.	3	=	00

DEDUCTIONS	4. Mark your filing status box and enter exemption amount here. F	4		00
	<input type="checkbox"/> A. Single — \$1,200 (See Box G before checking)	<input type="checkbox"/> D. Married filing separate (spouse NOT filing) — \$2,400		
	<input type="checkbox"/> B. Married filing joint federal and combined Missouri — \$2,400	<input type="checkbox"/> E. Head of household — \$2,000		
	(Only one spouse with income)			
	Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse			
	<input type="checkbox"/> C. Married filing separate — \$1,200	<input type="checkbox"/> F. Qualifying widow(er) with dependent child — \$2,000		
	<input type="checkbox"/> G. Claimed as a dependent on another person's federal tax return — \$0.00			
	5. What was your federal income tax reported on your 1998 federal return? <input type="text"/> 00 Enter this amount or \$5,000 (\$10,000 if married filing combined), whichever is less. G	5	+	
6. What is your standard or itemized deduction (see back of form for amounts)? H	6	+		00
7. Enter the total number of dependents you claimed on your federal return and multiply by \$1,200. (Do not include yourself or spouse) I <input type="text"/> x \$1,200	7	+		00
8. Enter the total number of dependents age 65 or over claimed on your federal return and multiply by \$1,000. Go to FAQ J. J <input type="text"/> x \$1,000	8	+		00
9. TOTAL DEDUCTIONS. Add Lines 4 through 8.	9	=		00



TAXES	10. TOTAL MISSOURI INCOME (Line 3) minus TOTAL DEDUCTIONS (Line 9). This is your Missouri taxable income. K	10		00
	11. TOTAL TAXES. Use the tax table on the back of this form to figure the tax.	11		00

ENCLOSE COPY
OF
W-2(s)/1099-R(s)

PAYMENTS/REFUNDS	12. What is the Missouri withholding for you or your spouse? Enter the total amount from all W-2(s) and 1099-R(s)	12		00	
	13. Did you make any Missouri estimated tax payments for 1998? If so, include any amount of your 1997 refund credited to your 1998 estimated payments. (This may not apply to you.) L	13		00	
	14. TOTAL PAYMENTS. Add Lines 12 and 13 and enter amount here.	14		00	
	15. If amount of TOTAL PAYMENTS (Line 14) is larger than amount of TOTAL TAXES (Line 11), enter the difference here. You have overpaid. If not, enter the amount on Line 19.	15		00	
	16. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donation for each fund in the appropriate boxes.	16	<input type="text"/> 00	<input type="text"/> 00	<input type="text"/> 00
	17. What is the amount from Line 15 you want applied to next year's taxes? M		17		00
18. Your REFUND. Line 15 minus Lines 16 and 17. Mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.		18		00	
OR					
19. If payments are smaller than tax, you have an AMOUNT DUE. Mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. N		19		00	



SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.				DOR ONLY		S	E	P	F
	I authorize the Director of Revenue or delegate to discuss my return and enclosures with the preparer or any member of his/her firm. <input type="checkbox"/> YES <input type="checkbox"/> NO				PREPARER'S PHONE NUMBER					
	YOUR SIGNATURE		DATE	PREPARER'S SIGNATURE		FEIN OR SSN				
	SPOUSE'S SIGNATURE		DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE		DATE				

STANDARD DEDUCTION AMOUNTS

- Single — \$4,250
- Married Filing A Combined Return or Qualifying Widow — \$7,100
- Head of Household — \$6,250
- Married Filing Separately — \$3,550

If you or your spouse marked any of the boxes for 65 or over or blind, please see your federal return for your standard deduction amount.
If you marked filing status G on Line 4, please see your federal return for your standard deduction amount.

MISSOURI ITEMIZED DEDUCTIONS

- You will need to use the Line-by-Line Instructions on pages 7 and 8 of the book.
- Complete only if you itemized deductions on Federal Form 1040, Schedule A.
- Enclose a copy of pages 1 and 2 of your Federal Form 1040 and Federal Form 1040, Schedule A. If you were *required* to itemize deductions on your federal return, check here ☐. (See instructions)

1. Total federal itemized deductions from Federal Form 1040, Line 36	1		00
2. 1998 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2		00
3. 1998 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	3		00
4. 1998 Self-employment tax — yourself \$ _____ Amount from Federal Form 1040, Line 27 \$ _____ Difference ...	4		00
5. Cultural Contributions (DO NOT INCLUDE CASH CONTRIBUTIONS) — see instructions	5		00
6. TOTAL — add Lines 1 through 5	6		00
7. State and local income taxes — Review instructions below before completing	7		00
8. Kansas City and St. Louis earnings taxes included in Line 7	8		00
9. Net state income taxes — see instructions	9		00
10. MISSOURI ITEMIZED DEDUCTIONS — subtract Line 9 from Line 6 (enter here and on front of form, Line 6)	10		00

NOTE: IF LINE 10 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

WORKSHEET FOR LINE 7 — STATE AND LOCAL INCOME TAXES — Complete this worksheet only if your federal adjusted gross income from *Federal Form 1040, Line 33* is more than \$124,500 (\$62,250 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter in Missouri Itemized Deductions, Line 9, above.

1. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 3 (see page A-6 of Federal Schedule A instructions). If \$0 or less, enter \$0	1		00
2. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 9 (see page A-6 of Federal Schedule A instructions).	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Kansas City and St. Louis earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3	5		00
6. Divide Line 5 by Line 1	6		%
7. Multiply Line 2 by Line 6	7		00
8. Subtract Line 7 from Line 5. Enter here and on Line 9 above	8		00

1998 TAX TABLE

If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

Round To The Nearest Whole Dollar

Example — If Line 10 is \$12,000, the tax would be computed as follows:
\$315 + \$180 (6% of \$3,000) = **\$495**

9,000 315
PLUS 6% of excess
over \$9,000

Frequently Asked Questions of the Missouri 1040A

A. How do I know if I am 100% disabled?

You are disabled if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months.

B. Why is the department asking if I'm 100% disabled?

The Missouri Legislature passed a law that requires the department to contact taxpayers that may be eligible to claim a Property Tax Credit (PTC). The department will use the 100% disabled information to contact taxpayers that may be eligible to claim the PTC for property tax or rent paid on your home.

C. Why would I check myself as a non-obligated spouse?

If your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., you may want to check this box. By doing so, Missouri will not use your portion of any refund to pay those amounts owed by your spouse.

The non-obligated spouse apportionment applies only to state agencies. The Internal Revenue Service is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.

D. What was my income on my 1998 federal return?

This number will be found on your federal return. Use the chart below to find the answer.

Federal Form	Telefile	1040EZ	1040A	1040
Line Number	Line H	Line 4	Line 18	Line 33

E. Can I subtract my state tax refund?

Missouri does not consider any state refund taxable. If you *did not* itemize on last year's federal return, enter "0". If you *did* itemize on last year's federal return, you may subtract this amount from your federal income. See Federal Form 1040, Line 10.

F. How do I know what my filing status is?

Use the same filing status you used when completing your federal return. Check the box applicable to your filing status. Box D may be checked **only** if all of the following apply: (1) you check Box 3 (married filing separate return) on your federal return; (2) your spouse had no income and is not required to file a federal return; and (3) your spouse qualifies as an exemption on your return and was not a dependent of someone else. **Caution:** Box G must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B or Federal Form 1040EZ, Line 5, or you were not allowed to check Box 6a on Federal Form 1040A or Federal Form 1040. **Only one box may be checked on Line 4, A through G.**

G. What is my federal income tax deduction?

Missouri allows you a deduction for the federal income taxes you paid. The chart below shows you how to figure this deduction from your federal return. Place this number in the first box, but you can only claim a maximum of \$5,000 filing single or \$10,000 filing combined. You may only place the lower of these two numbers in the second box. (Don't use the information from your W-2s for withholding or earned income credit. They only give you a partial deduction.)

Federal Form	1040EZ	1040A	1040
Line Number	10 minus 8A	32 minus 37A	49 minus 59A



H. How do I know if I should take the standard deduction or itemized deduction?

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your state return.

	Married Filing A Combined Return or Qualifying Widower	Head of Household	Married Filing Separately
Single			
\$4,250	\$7,100	\$6,250	\$3,550

But, if you or your spouse marked any of the boxes for 65 or over or blind, please see your federal return for your standard deduction amount. In addition, if you are claimed as a dependent on another person's return, please see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your state return or take the standard deduction, whichever results in the higher deduction amount. However, if you were **required** to itemize deductions on your federal return, you must also itemize deductions on your state return. To figure your itemized deductions, please fill out the schedule on the back of the return. **If you itemize deductions on your federal return, you must enclose a copy of Federal Form 1040, pages 1 and 2, and Schedule A.**



I. How do I figure my dependent deduction?

Multiply \$1,200 by the total number of people you claimed as dependents on your federal return. **Do not include yourself or your spouse.**



Multiply \$1,000 by the total number of people age 65 or over you claimed on your federal return. If dependents receive state funding or Medicaid they do not qualify. **Do not include yourself or your spouse.**



K. How do I figure my tax?

If your Missouri taxable income is less than \$9,000, use the tax table located on the back of the tax form. If the Missouri taxable income is over \$9,000, then subtract \$9,000 from your Missouri taxable income and multiply the difference by 6%. This figure should be added to \$315 and placed on Line 11.



L. What are estimated tax payments?

These are payments sent in every three months, or a tax refund from last year that was applied to this year's taxes.



M. Why would I want to apply any or all of my refund to next year's taxes?

You may reduce the amount of tax you may have to pay with next year's Missouri return.



N. Can I still make a trust fund contribution even though I have a balance due?

Yes, but don't forget to add the amounts contributed to the amount due and provide a separate check.

Line-by-Line Instructions for the Missouri Itemized Deductions

- You must enclose a copy of your Federal Form 1040 and Federal Schedule A to your Missouri return if you itemize your deductions.**
- You cannot itemize your deductions if you took the standard deduction on your federal return.**

Line 1 — Federal Itemized Deductions

Enter the amount from Federal Form 1040, Line 36 on Line 1.

Line 2 — Social Security Tax (FICA)

Enter in the first box on Line 2 the social security tax **you** paid in 1998, from the social security tax withheld box on your 1998 Form W-2(s), (not to exceed \$4,241). Enter in the second box on Line 2 the medicare tax **you** paid in 1998, from the medicare tax withheld box on your 1998 Form W-2(s). Enter the total of these two boxes on Line 2.

Line 3 — Railroad Retirement Tax

Enter in the first box on Line 3 the railroad retirement tax, Tier I and Tier II, which was withheld from your wages during 1998 (not to exceed \$6,725). This amount includes a Tier I maximum of \$4,241 and Tier II maximum of \$2,484. Enter in the second box on Line 3 the medicare tax **you** paid in 1998. Enter the total of these two boxes on Line 3.

Note: If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 62, or, if only one employer, the amount refunded by the employer.

Line 4 — Self-employment Tax

Enter in the first box on Line 4 the self-employment tax **you** paid in 1998 from the Federal Form 1040, Line 50. Enter in the second box on Line 4, **your** portion of the amount of self-employment tax deducted on Federal Form 1040, Line 27. Subtract the second box from the first box and enter the difference on Line 4.

Line 5 — Cultural Contributions

Enter on Line 5 your **approved** cultural contributions (literary, musical, scholastic or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** The cultural contribution must be appraised within one (1) year of donation by a qualified appraiser who is not related to the donor or donee as defined in Title 26, Internal Revenue Code Section 168(e)(4)(D). Enclose the appraisal to your tax return accompanied by a sworn statement from the donor and donee that indicates acceptance, by both, of the fair market value fixed by the appraiser. The sworn statement should also specify the actual date of the donation, the donor's address and telephone number and the address where the composition may be viewed, if applicable. This deduction must meet all guidelines established by the Department of Revenue. For more information write to the Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.

Line 6 — Total

Add Lines 1 through 5. Enter the total on Line 6.

Line 7 — State and Local Income Taxes

If your federal adjusted gross income from Federal Form 1040, Line 33 is \$124,500 or less (\$62,250 or less if married filing separate) enter the amount from your Federal Form 1040, Schedule A, Line 5. **However**, if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$124,500 (\$62,250 if married filing separate) complete the Worksheet for Line 7. (See summary below.)

Note: The state and local tax you claim on your federal itemized deductions must be subtracted from Missouri itemized deductions. Because at the federal level your itemized deductions are reduced if your income is greater than \$124,500 (\$62,250 if married filing separate), you need to complete this worksheet so that you subtract only the amount of state and local tax you were allowed on your federal itemized deductions. If you don't complete the worksheet, and you should complete it, your Missouri itemized deduction will be lower than they should be, and you'll pay too much tax!

Worksheet for Line 7

Included in the Federal Revenue Reconciliation Act of 1990 was a provision that required individuals with federal adjusted gross income over certain income thresholds to reduce the amount allowable for federal itemized deductions by 3% of the excess over that threshold (26 USC 68). Certain deductions, such as medical expenses, investment interest and casualty, theft or wagering losses are not subject to this reduction. For 1998, the threshold is income over \$124,500 (\$62,250 if married filing separate).

Line 8 — Earnings Taxes

Enter on Line 8 the amount of any Kansas City and St. Louis earnings taxes that are included in Line 7.

Line 9 — Net State Income Taxes

Subtract Line 8 from Line 7 and enter the result on Line 9 or if you completed the Worksheet for Line 7 enter the amount from Line 8 of the Worksheet.

Line 10 — Missouri Itemized Deductions

Subtract Line 9 from Line 6 and enter the result on Line 10, and on front of form, Line 6. If this amount is less than the federal standard deduction (see federal income tax form instructions for amount), then you should enter the standard deduction amount on front of form, Line 6, unless you were required to itemize your deductions on your federal return. If you were required to itemize your deductions on your federal return, you must enter the amount from Line 10 on front of form, Line 6.

Final Checklist Before Mailing Your Return

1. If the label information is correct, peel off and place on your return. Print or type your social security number in the spaces provided. If the information is not correct, please print or type the correct information in the spaces provided.
2. In the spaces provided, enter the number of the school district and the name of the county in which you reside.
3. Check all computations on your return.
4. Enclose state copies of Form W-2(s) and Form 1099-R(s) from all employers and administrators who withheld Missouri income tax. Verify that the amount entered on Form MO-1040A, Line 12 equals the total shown on the Form W-2(s) and Form 1099-R(s).
5. Sign your return. Both spouses must sign a combined return.
6. Maintain a copy of your return and all enclosures.
7. Mail your return.

Department of Revenue Tax Assistance Centers

You may call these offices from 7:45 a.m. to 4:45 p.m. daily with your questions. Walk-in income tax assistance is available from 8:00 a.m. to 4:30 p.m. in the offices listed in these cities. Individuals with speech or hearing impairments use TDD (800) 735-2966.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3070

Springfield

149 Park Central Square, Room 313
(417) 895-6474

St. Joseph

525 Jules, Room 314
(816) 387-2230

Jefferson City

2018 William St.
(573) 751-7191

Kansas City

615 East 13th St., Room B2
(816) 889-2920

St. Louis

2510 S. Brentwood, Suite 300
(314) 301-1660

Other Important Phone Numbers

Form ordering (800) 877-6881
Form order questions (573) 751-5337

Forms-by-Fax (573) 751-4800
Bulletin Board (573) 751-7846
Ombudsman (800) 347-6681

Refund Inquiry Line (800) 411-8524
Electronic filing information (573) 751-3930

Internet/World Wide Web: <http://dor.state.mo.us>